

July 1994

Forms - 91

18 U.S.C. § 287

**18 U.S.C. § 287**  
**False Claim for Refund 1**

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA       )  
  )  
  ) v.       No. \_\_\_\_\_  
  )       18 U.S.C., § 287  
\_\_\_\_\_  
  )

The grand jury charges:

That on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*insert Defendant's Name*], a resident of \_\_\_\_\_, \_\_\_\_\_, made and presented to the United States Treasury Department a claim against the United States for payment, which he [she] knew to be false, fictitious, or fraudulent, by preparing and causing to be prepared, **2** a U.S. Individual Income Tax Return, Form 1040, **3** which was presented to the United States Treasury Department, through the Internal Revenue Service, wherein he [she] claimed a refund of taxes in the amount of \$ \_\_\_\_\_, knowing such claim to be false, fictitious, or fraudulent.

In violation of Title 18, United States Code, Section 287.

A True Bill.

\_\_\_\_\_  
Foreperson

\_\_\_\_\_  
United States Attorney

***NOTES***

- 1** This form is for use with false paper returns.
- 2** If venue is to be placed in the district of filing, modify this form in accordance with language at Forms - 3 and related footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".
- 3** The appropriate IRS form should be designated here -- *e.g.*, U.S. Corporation Income Tax Return, Form 1120.

**18 U.S.C. § 286/287**  
***Conspiracy to File False Claims for***  
***Refund/False Claims for Refund 1***

**NOTE:** This indictment provides sample language to charge violations of 18 U.S.C. 286 and 287 in the most commonly encountered type of ELF scheme. Modification of the language will be necessary in cases involving different fact patterns. Modification of the format used may be desirable to conform to local practice.

Upon request, the Tax Division will provide this sample indictment (and the following sample plea agreement) on diskette in either WordPerfect or ASCII format.

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	18 U.S.C., § 286;
	)	Conspiracy, 18 U.S.C.,
_____,	)	287: False Claim to
_____,	)	a Government Agency
_____,	)	

The grand jury charges:

COUNT ONE

[18 U.S.C., § 286]

Beginning in or about [*insert month*], 19\_\_, and continuing until on or about [*insert month*], 19\_\_, within the \_\_\_\_\_ District of \_\_\_\_\_, defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*], and others, both known and unknown to the grand jury, unlawfully, willfully and knowingly agreed, combined and conspired with others and each other to defraud the United States by obtaining or aiding to obtain the payment or allowance of false, fictitious or fraudulent claims.

***Manner and Means***

Defendants *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, and *[insert name of defendant]* agreed to participate in, and participated in, a scheme to obtain or help others to obtain payment of false claims for refunds from the Internal Revenue Service ("IRS") by filing in their own names, and by causing others to file, false 19\_\_ federal income tax returns claiming refunds to which they knew they were not entitled. Defendants *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, and *[insert name of defendant]* solicited, instructed and assisted others in falsely claiming federal income tax refunds through the preparation and submission of false federal income tax returns.

To accomplish the objects of this scheme, defendants *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, and *[insert name of defendant]* recruited individuals to file fraudulent federal income tax returns under their own names and social security numbers. Defendant *[insert name of defendant]* created false Forms W-2 in the names and social security numbers of each recruited individual that contained fabricated names of employers and names of employers who did not employ the employees listed on the Forms, and that contained fabricated amounts of tax withholdings. Defendants *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, and *[insert name of defendant]* also fabricated receipts for child-care expenses for the purpose of claiming false deductions and credits for child care on the electronically filed tax returns. Knowing that the false information contained in these Forms W-2 would be used to create tax returns claiming refunds for the individuals involved in this scheme, defendants *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, *[insert name of defendant]*, and *[insert name of defendant]* caused the false Forms W-2 and false receipts to be submitted to commercial tax return preparers authorized by the IRS to file tax returns electronically and to be represented to such preparers to be legitimate. The false Forms W-2 and false receipts defendants created were used by the commercial tax return preparers to prepare false 19\_\_ federal income tax returns, which were electronically filed with the IRS by the tax return preparers, on behalf of the individuals recruited to participate in the scheme by defendants. As a result of the submission to the commercial tax return

preparers of the false Forms W-2 and the false receipts, these electronically filed returns claimed tax refunds to which the individuals recruited by the defendants were not entitled.

On some occasions, one or more of defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*] accompanied the recruited individual to the office of a legitimate tax return preparer where the individual had a tax return prepared and filed electronically. The recruited individuals, acting on instructions from defendants, applied for refund anticipation loans ("RAL") through the tax return preparer. This allowed the recruited individuals to receive a cash advance on their false tax refunds from financial institutions within three to five days after the returns were electronically filed. One or more of defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*] accompanied the recruited individuals to pick up the refund anticipation loan checks and to a check cashing service to cash those checks. Defendants then took and kept all or part of the loan proceeds from the recruited individuals. Defendants in this manner caused approximately \_\_\_\_\_ false returns to be filed, falsely claiming approximately \$\_\_\_\_ from the United States government.

It was part of the conspiracy that each of the defendants would and did agree to participate in a scheme to falsely claim income tax refunds from the government using electronically filed tax returns.

It was further part of the conspiracy that in \_\_\_\_\_, 19\_\_, defendant [*insert name of defendant*] instructed defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*] on procedures for falsely claiming income tax refunds on their own returns through the use of electronically filed income tax returns. Defendant [*insert name of defendant*] told the other defendants there was no chance of getting caught. Defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*] paid defendant [*insert name of defendant*] approximately one half of their proceeds, \$\_\_\_\_, from their refund checks when they received them.

It was further part of the conspiracy that defendant [*insert name of defendant*] provided defendant [*insert name of defendant*] with blank W-2 forms, and that defendant [*insert name of defendant*] prepared and typed false Forms W-2 using the names and social security numbers of

individuals recruited by other defendants to participate in the scheme, and assisted in preparing documents necessary to claim false child care deductions.

It was further part of the conspiracy that defendant [*insert name of defendant*] created the name of [*insert name of company*] Company and used that name as the employer on the false W-2 forms prepared by defendant [*insert name of defendant*]. In [*insert month*], 19\_\_, defendant [*insert name of defendant*] paid for a commercial telephone answering service using the fabricated name of [*insert name of company*] Company and inserted that telephone number on the false W-2 forms prepared by defendant [*insert name of defendant*], [*or, obtained telephone numbers for individuals who would falsely represent that they were agents of the employers shown on the false Forms W-2*] for the purpose of deceiving any income tax preparer or IRS representative who might call to verify the employment of and wages paid to a recruited individual attempting to file a false tax return.

It was further part of the conspiracy that the defendants offered to pay a cash "referral fee" to anyone who would refer to them other individuals who would be willing to participate in the scheme and file false returns in their own names.

It was further part of the conspiracy that in or about [*insert month*], 19\_\_, defendant [*insert name of defendant*] introduced [*insert name of recruited individual*] to defendant [*insert name of defendant*] for the purpose of facilitating the preparation of a false 19\_\_ federal income tax return in [*insert name of recruited individual's name*]. Defendant [*insert name of defendant*] supplied [*insert name of recruited individual*] with a file containing false Forms W-2 and false receipts, and instructed [*insert name of recruited individual*] on procedures for electronically filing federal income tax returns falsely claiming refunds and applying for a refund anticipation loan.

It was further part of the conspiracy that on or about [*insert month and day*] 19\_\_, [*insert name of recruited individual*] submitted, as instructed by defendant [*insert name of defendant*], a false Form W-2 and false receipts created by defendants to [*insert name of return preparer*], in [*insert name of city and state*], and requested that a return be prepared and filed electronically. [*Or, On or about [insert month and day] 19\_\_, defendant [insert name of defendant] drove [insert name of recruited individual] to the [insert name of return preparer]'s office in [insert name of city and state], where defendant [insert name of defendant] presented a false Form W-2 and false receipts*

*for child-care expenses in [insert name of recruited individual]'s name for the preparation of a federal income tax refund to be electronically filed for [insert name of recruited individual].]*

Those false documents were used by *[insert name of return preparer]* to prepare a 19\_\_ federal income tax return falsely claiming a tax refund of \$\_\_\_\_. *[Insert name of recruited individual]* signed the declaration on the Form 8453, which stated under penalty of perjury that the information shown on that form and on the electronic return were true and correct, and completed an application to obtain a refund anticipation loan for the amount of the refund, less fees.

It was further part of the conspiracy that on or about *[insert month and day]*, 19\_\_, defendant *[insert name of defendant]* drove *[insert name of recruited individual]* to the *[insert name of return preparer]*'s office in *[insert name of city and state]*, where *[insert name of recruited individual]* obtained a check drawn on the *[insert name of bank]* bank of *[insert name of city and state]*, which represented the proceeds of the refund anticipation loan based on the amount of the false claim for refund. Defendant *[insert name of defendant]* then drove *[insert name of recruited individual]* to a check-cashing establishment and waited while *[insert name of recruited individual]* cashed that check. Defendant *[insert name of recruited individual]* allowed *[insert name of recruited individual]* to retain \$\_\_\_\_ of the proceeds of that check and took the remainder, which he then divided with defendant *[insert name of defendant]*.

In violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH TEN

[18 U.S.C., Secs. 287, 2]

On or about the dates listed below, within the \_\_\_\_\_ District of \_\_\_\_\_, defendants [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], [*insert name of defendant*], and [*insert name of defendant*] knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the Department of the Treasury, claims against the United States for payment, which they knew to be false, fictitious or fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be federal income tax returns, for the individuals named below, wherein claims for income tax refunds for the amounts listed below were made, knowing such claims to be false, fictitious or fraudulent.

<u>COUNT</u>	<u>NAME</u>	<u>TAX DATE</u>	<u>REFUND YEAR</u>	<u>AMOUNT CLAIMED</u>
TWO	_____	__/__/__	_____	\$ _____
THREE	_____	__/__/__	_____	\$ _____
FOUR	_____	__/__/__	_____	\$ _____
FIVE	_____	__/__/__	_____	\$ _____
SIX	_____	__/__/__	_____	\$ _____
SEVEN	_____	__/__/__	_____	\$ _____
EIGHT	_____	__/__/__	_____	\$ _____
NINE	_____	__/__/__	_____	\$ _____
TEN	_____	__/__/__	_____	\$ _____

In violation of Title 18, United States Code, Section 287.

July 1994

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18 U.S.C. § 286/287

COUNT ELEVEN

[18 U.S.C., § 287]

On or about [*insert month and day*], 19\_, within the \_\_\_\_\_ District of \_\_\_\_\_, defendant [*insert name of defendant*] knowingly made and presented to the Internal Revenue Service, an agency of the Department of the Treasury, a claim against the United States for payment, which he knew to be false, fictitious or fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be a 19\_ federal income tax return, wherein he claimed an income tax refund in the amount of \$\_\_\_\_, knowing such claim to be false, fictitious or fraudulent.

In violation of Title 18, United States Code, Section 287.

A True Bill.

\_\_\_\_\_  
Foreperson

\_\_\_\_\_  
United States Attorney

***NOTE***

**1** For use with electronically filed false claims for refund.

**18 U.S.C. § 286/287**  
**False Claim for Refund 1**  
**Plea Agreement**

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	
_____	)	

***PLEA AGREEMENT***

[*Insert name of United States Attorney*], United States Attorney for the \_\_\_\_\_ District of \_\_\_\_\_, [*insert name of Assistant United States Attorney*], Assistant United States Attorney, defendant [*insert name of defendant*], and counsel for the defendant, [*insert name of defense counsel*], pursuant to Rule 11(e) of the Federal Rules of Criminal Procedure, have entered into an agreement, the terms and conditions of which are as follows:

***EXISTING INDICTMENT***

The defendant agrees to plead guilty to counts \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ of the existing indictment in the case of [*insert case caption*]. These counts charge defendant with conspiracy to file false claims with an agency of the United States and with knowingly presenting false claims to an agency of the United States, in violation of 18 U.S.C., Secs. 286 and 287. These counts charge that defendant conspired to file and caused to be filed false claims for refund of income taxes by filing or attempting to file 19\_ federal income tax returns falsely claiming refunds from the Internal Revenue Service.

By signing this agreement, defendant admits that he [she] is, in fact, guilty of these offenses and will enter his [her] plea before the court.

If defendant complies with all the terms of this agreement, the government will move to dismiss all remaining counts in the indictment against defendant. It is further understood that the United States will not further criminally prosecute defendant in the \_\_\_\_\_ District

of \_\_\_\_\_ for offenses arising from conduct charged in the indictment, except crimes of violence presently unknown to the United States. This plea agreement binds only the United States Attorney's office for the \_\_\_\_\_ District of \_\_\_\_\_ and the defendant. It does not bind any other prosecutor in any other jurisdiction. It will be binding upon the Tax Division of the Department of Justice when approved in writing by the Assistant Attorney General of the Tax Division.

### ***WAIVER OF RIGHTS***

Defendant understands that by pleading guilty, he [she] will be waiving the following constitutional rights: the right to plead not guilty and the right to be tried by a jury or before a judge. Defendant also understands that, if tried, he [she] would have the right to an attorney and if he [she] could not afford an attorney, the court would appoint one to represent him [her]; he [she] would be presumed innocent and the burden of proof would be on the government to prove him [her] guilty beyond a reasonable doubt; he [she] would have the right to confront and cross-examine witnesses against him [her]; he [she] could testify on his [her] own behalf and present witnesses in his [her] defense; if he [she] did not wish to testify, that fact could not be used against him [her] and a jury would be so instructed; and, if he [she] were found guilty after a trial, he [she] would have the right to appeal that verdict. By pleading guilty, defendant understands that he [she] is giving up all of these rights, including the right to appeal his [her] conviction. In addition, defendant hereby expressly waives any right he [she] might have to appeal any sentence imposed, except the right to appeal an illegal sentence. By pleading guilty, defendant understands that he [she] may have to answer questions posed to him [her] by the court both about the rights that he [she] will be giving up and about the facts of this case. Any statements made by him [her] in this respect would not be admissible during a trial, except in a criminal proceeding for perjury or false statements.

Defendant understands and agrees that each and every disclosure made by him [her] pursuant to this agreement will constitute a waiver of his [her] Fifth Amendment privilege against self-incrimination. In addition, defendant understands and agrees that, in the event of a breach by him [her] of this agreement, any prosecutions that are not time-barred by the applicable statute of limitations on the date of the signing of this agreement may be commenced against him [her] notwithstanding the expiration of the statute of limitations between the time of the signing of this agreement and any breach thereof by the defendant. Defendant hereby waives any and all defenses

based on the statute of limitations with respect to any prosecution that becomes time-barred during the period of time between the signing of this agreement and any breach thereof by the defendant.

### ***MAXIMUM SENTENCE AND RESTITUTION***

The maximum sentence which the court can impose on Count One (the conspiracy count) is ten years' incarceration, a fine of \$250,000, and a special assessment of \$50 when defendant is sentenced. The maximum sentence for each of the remaining counts is five years' incarceration, a fine of \$250,000 and a special assessment of \$50 when defendant is sentenced. By signing this agreement, defendant also agrees that the court can order him [her] to pay restitution for the full loss resulting from activities for which he [she] is responsible relating to the filing of false claims for refund. Defendant also agrees that the restitution order is not restricted to the amounts alleged in the counts to which he [she] is pleading guilty, but may extend to all losses resulting from activities for which he [she] is responsible relating to the filing of false claims for refund of taxes.

### ***SENTENCING GUIDELINES***

Defendant understands that a sentencing guideline range will be determined by the court pursuant to the Sentencing Reform Act of 1984 at 18 U.S.C., Secs. 3551 through 3742 and 28 U.S.C., Secs. 991 through 998. Defendant further understands that the court will impose a sentence within that guideline range, unless the court finds there is a basis for departure because there exists an aggravating or mitigating circumstance of a kind, or to a degree, not adequately taken into consideration by the Sentencing Commission in formulating the guidelines.

Defendant and the United States agree and stipulate to the Statement of Facts attached hereto and incorporated herein, and to the following applicable sentencing guideline factors.

The parties agree that as of the date of this agreement, the government is able to establish losses in the amount of \$\_\_\_\_\_ for which the defendant is responsible. Defendant understands that the government makes no representation as to the amount of the total loss to the government with which he [she] may ultimately be charged at the time of sentencing, that the court will be informed of the total loss computed on the basis of all information in the government's possession at the time of sentencing, and that the total loss will include all returns falsely claiming refunds that are linked to the conspiracy. The defendant also understands that at the time of sentencing the government will inform the court of the extent of his [her] cooperation. Any information regarding federal income

tax returns falsely claiming refunds that is provided to the government by the defendant (or is discovered as a result of the defendant's cooperation) which implicates others as well as the defendant that is not already in the government's possession as of the date of this agreement shall not be used against the defendant or charged to the defendant in determining the total amount of the loss for which he [she] is responsible.

The parties also agree that, if defendant pleads guilty and fully cooperates with the government pursuant to all the terms of this agreement, defendant will have fully accepted responsibility for the offenses to which defendant will be pleading guilty and will be entitled to a two point reduction in the applicable offense level pursuant to sentencing guideline 3E1.1.

Defendant understands that neither the court nor the United States Probation Office is bound by any stipulations herein or attached hereto and the court will, with the aid of the presentence report, determine the facts relevant to sentencing. Defendant further understands that both defendant and the United States are free to supplement the stipulated facts by supplying relevant information to the United States Probation Office. Defendant understands that the court cannot rely exclusively upon the stipulations herein or attached hereto in ascertaining the facts relevant to the determination of the sentence. Rather, in determining the factual basis for the sentence, the court will consider the stipulations herein or attached hereto, together with the results of the presentence investigation, and any other relevant information. Defendant understands that if the court ascertains facts different from those stipulated, defendant cannot, for that reason alone, withdraw his [her] guilty plea.

Defendant understands that there is no agreement as to his [her] criminal history or criminal history category, and that his [her] criminal history could alter his [her] offense level if he [she] is a career offender or if the instant offense was part of a pattern of criminal conduct from which defendant derived a substantial portion of his [her] income.

#### ***SPECIFIC SENTENCING AGREEMENT***

When defendant appears before the court for sentencing, the United States will bring to the court's attention: (a) the nature and extent of his [her] cooperation and (b) all other relevant information with respect to his [her] background, character and conduct, including the conduct that is the subject of the counts of the indictment that the government has agreed to move to dismiss at sentencing.

***COOPERATION***

Defendant agrees to cooperate fully with the United States Attorney's office, agents of the Internal Revenue Service's Criminal Investigation Division, and any other federal or state law enforcement agency. As used in this agreement, "cooperation" requires that:

(a) defendant respond truthfully and completely to any and all questions and inquiries that may be put to him, whether in interviews, before a grand jury, or at any trials or other court proceedings -- including debriefing sessions;

(b) defendant attend all meetings, grand jury sessions, trials, and other proceedings at which his [her] presence is requested by this Office or compelled by court order or subpoena;

(c) defendant produce voluntarily any and all documents, records, or other tangible evidence relating to this matter that the government requests; and,

(d) defendant cooperate fully with the probation officer and the IRS in making any restitution ordered by the court.

***BREACH OF AGREEMENT***

If defendant commits any crimes while cooperating with the government, if any of his [her] statements or testimony proves to be false, misleading or materially incomplete, or if defendant otherwise violates this agreement in any way:

(a) the government may elect no longer to be bound by the terms of this agreement, including its representations to defendant concerning the limits on criminal prosecution or sentencing recommendations as set forth above;

(b) the defendant may be prosecuted for any federal criminal violation of which the government now has or hereafter acquires knowledge, including, but not limited to, perjury, false statements, and obstruction of justice;

(c) all statements made by defendant to the United States Attorney's office or to law enforcement agents, or any testimony given by him [her] before a grand jury or other tribunal, whether before or after the signing of this agreement, may be used against him [her] and shall be admissible in evidence in any and all criminal proceedings brought against him [her];

(d) defendant shall assert no claim under the United States Constitution, any statute, Rule 11(e)(6) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal rule or statute, that statements made by defendant before or after this agreement, or any leads derived therefrom, should be suppressed; and,

(e) if, despite a breach by defendant, the government elects not to invalidate this agreement, the government will be entitled to bring to the court's attention, and the court will be entitled to consider, defendant's failure to fulfill any of his [her] obligations under this agreement.

***COURT NOT A PARTY TO THIS AGREEMENT***

Defendant understands that the court is not a party to this agreement. In the federal system, sentencing is a matter solely within the discretion of the court, the court is under no obligation to accept the government's recommendations and the court may, in its discretion, impose any sentence it deems appropriate, up to and including the statutory maximum explained in this agreement. If the court should impose any sentence up to the maximum established by statute, defendant cannot, for that reason alone, withdraw his [her] plea of guilty, and will remain bound to fulfill all of his [her]

obligations under this agreement. Defendant understands that neither the prosecutor, defendant's counsel, nor the court can make a binding prediction or promise regarding his [her] sentence.

Except as expressly set forth herein, there are no additional promises, understandings or agreements between the government and defendant or his [her] counsel concerning his [her] liability for any criminal prosecution on any other federal, state or local charges that may now be pending or hereafter be brought against defendant, or the sentence that might be imposed as a result of his [her] guilty plea pursuant to this agreement. Nor may any additional agreement, understanding or condition be entered into unless in writing and signed by all parties.

***AGREEMENT NOT TO AFFECT OTHER PROCEEDINGS***

This agreement is not contingent in any way upon the outcome of any investigation, proceeding, or subsequent trial.

Nothing in this agreement shall limit the Internal Revenue Service in its collection of any taxes, interest, or penalties from the defendant, including tax refunds falsely claimed by defendant from the U.S. Government.

***COMPLETE AGREEMENT BETWEEN THE PARTIES***

This written agreement constitutes the complete plea agreement between the United States, the defendant, and the defendant's counsel. The United States has made no promises or representations except as set forth in writing in this plea agreement. The defendant acknowledges that no threats have been made against the defendant and that the defendant is pleading guilty freely and voluntarily because the defendant is guilty. Any modification of this plea agreement shall be valid only as set forth in writing in a supplemental or revised plea agreement signed by all parties.

\_\_\_\_\_  
United States Attorney

By:

\_\_\_\_\_  
Assistant United States Attorney

I have read this agreement, consisting of \_\_\_\_ pages, and carefully reviewed every part of it with my attorney. I understand it and voluntarily agree to it. Further, I have consulted with my attorney and fully understand my rights with respect to the provisions of the sentencing guidelines

which may apply to my case. No other promises or inducements have been made to me, other than those contained in this agreement. In addition, no one has threatened or forced me in any way to enter into this agreement. Finally, I am satisfied with the representation of my attorney in this case.

\_\_\_\_\_  
Defendant

\_\_\_\_\_  
Dated

I am \_\_\_\_\_'s attorney and have carefully reviewed every part of this agreement with him [her]. Further, I have reviewed with Mr. [Ms.] \_\_\_\_\_ the provisions of the sentencing guidelines which may apply in this case. To my knowledge, his [her] decision to enter into this agreement is an informed and voluntary one.

\_\_\_\_\_, Esq.  
Attorney for Defendant

\_\_\_\_\_  
Dated